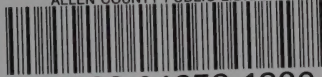


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**Annual
Report**
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**Town of
WALDO
MAINE**

For the Municipal Year

1946

Annual Report

of the

Municipal Officers

of the

TOWN OF WALDO

for the

Municipal Year

1946

MUNICIPAL OFFICERS

Selectmen

EARLE W. GORDON EPHRIAM H. LITTLEFIELD
EVERETT F. CLEMENTS

Clerk and Treasurer

WINONIA S. GORDON

Road Commissioners

EDWARD RAJANIEMI IVRING I. POLAND

School Committee

CHARLES SMITH MRS. MILDRED DUTTON
MRS. HAZEL PINETTE

Superintendent of Schools

V. J. WORMLIGHT ERWIN A. GALLAGHER

Constable

EVERETT F. CLEMENTS

Health Officer

MRS. WINONIA GORDON

WARRANT

**To Everett F. Clements, a Constable of the Town of Waldo,
In the County of Waldo, State of Maine Greeting:**

In the name of the State of Maine you are hereby requested to notify and warn the inhabitants of the said Town of Waldo, qualified by law to vote on town affairs, to assemble at the Silver Harvest Grange Hall in the said Town of Waldo on the tenth day of March A. D., 1947 in the forenoon to act on the following articles to wit:

- Art. 1. To choose a Moderator to preside at the said meeting.
- Art. 2. To choose a Town Clerk for the ensuing year.
- Art. 3. To determine the Salaries of all Town Officers.
- Art. 4. To choose the Selectmen, Overseers of Poor, and the Assessors of Taxes for the ensuing year.
- Art. 5. To choose a Town Treasurer for the ensuing year.
- Art. 6. To see how many Road Commissioners the Town will choose for the ensuing year.
- Art. 7. To choose one or more Road Commissioners for the ensuing year.
- Art. 8. To choose one member of the School Committee to serve for a period of three years.
- Art. 9. To see in what manner the Taxes will be collected for the ensuing year.
- Art. 10. To choose a Tax Collector for the ensuing year.

ANNUAL REPORT

- Art. 11. To choose a Constable for the ensuing year.
- Art. 12. To choose all other necessary Town Officers for the ensuing year.
- Art. 13. To see what sum of money the Town will vote to raise for the Support of Poor.
- Art. 14. To see what sum of money the Town will vote to raise for Common Schools.
- Art. 15. To see what sum of money the Town will vote to raise for High School Tuition.
- Art. 16. To see what sum of money the Town will vote to raise for School House Repairs.
- Art. 17. To see if the Town will vote to raise the sum of \$24.00 for School House Insurance.
- Art. 18. To see if the Town will vote to raise the sum of \$350.00 for the Salary of the Supt. of Schools.
- Art. 19. To see if the Town will vote to raise the sum of \$350.00 for Third Class Maintenance.
- Art. 20. To see what sum of money the Town will vote to raise for the maintenance of Roads & Bridges, the sum to include the amount of \$707.00 for the cost of State Road Maintenance.
- Art. 21. To see what sum of money the Town will vote to raise for the removal of Snow and Sanding Ice.
- Art. 22. To see if the Town will vote to raise the sum of \$120.00, the amount required for the Aid of Dependent Children.

- Art. 23. To see if the Town will vote to raise the sum of \$25.00 for State Health Nurse.
- Art. 24. To see what sum of money the Town will vote for Town Officers' Salaries.
- Art. 25. To see what sum of money the Town will vote to raise for Incidentals.
- Art. 26. To see what sum of money the Town will vote to raise for Cutting Bushes on improved highways and R.R. crossings.
- Art. 27. To see what sum of money the Town will vote to raise and appropriate for the State Aid Construction (in addition to the amounts regular raised for the care of ways, highways and bridges) under provisions of Sections 25-26, Chap. 20 R. S., 1944, as amended.
- Art. 28. To see if the Town will vote to raise the sum of \$100.00 to cooperate with the Maine Forest Service and the White Pine Blister Rust in accordance with the Revised Statutes, Chapter 32, Sec. 53-58.
- Art. 29. To see if the Town will vote to authorize the Selectmen on the behalf of the Town, to sell and dispose of any real estate acquired by the Town for the non-payment of taxes thereon, on such terms as they seem advisable, and to issue Quit Claim Deeds for such property.
- Art. 30. To see if the Town will vote to allow a discount of 2% on all taxes, except Poll, on or before July 15, 1947.
- Art. 31. To see if the Town will vote to authorize the Selectmen to borrow not over \$2,000.00, if necessary, to transact business in anticipation of 1947 taxes.

Art. 32. To act upon all other business that may come before the said meeting legally.

The selectmen give notice that they will be in session at the said hall on Monday, the tenth day of March, at nine o'clock in the forenoon, to correct the lists of voters.

Dated at Waldo, Maine, this twenty-fifth day of February, A. D., 1947.

EARLE W. GORDON
EPHRIAM H. LITTLEFIELD
EVERETT F. CLEMENTS

Selectmen of Waldo.

TOWN OF WALDO

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SELECTMEN'S REPORT

Real Estate, Resident.....	94,505.00	
Real Estate, Non-Resident.....	32,630.00	
Total Real Estate.....		127,135.00
Personal Estate, Resident.....	27,446.00	
Personal Estate, Non-Resident.....	5,250.00	
Total Personal Estate.....		32,696.00
Grant Total Amount.....		159,831.00

LIST OF PERSONAL PROPERTY TAX

68 Horses.....	5,475.00	
5 Oxen and Beef Cattle.....	185.00	
219 Milk Cows.....	14,855.00	
26 Heifers, 2 yrs. old or over.....	1,165.00	
3 Heifers, 18 mos. to 2 yrs. old.....	150.00	
5 Sheep.....	50.00	
1 Goat.....	10.00	
9790 Poultry.....	7,306.00	
Total Amount.....		29,196.00

LIVE STOCK AND POULTRY EXEMPT

2 Draft Colts.....	150.00	
103 Cattle, 18 mos. and younger.....	2,575.00	
54 Sheep.....	540.00	
37 Swine.....	370.00	
540 Poultry.....	405.00	
Total Amount.....		4,040.00

ALL OTHER KINDS OF PERSONAL PROPERTY

3 Stock in Trade.....	335.00	
10 Gas Pumps.....	1,000.00	
84 Radios.....	840.00	
2 Tractors.....	240.00	
Machinery and Equipment.....	1,085.00	
		<hr/>
Total Amount.....		3,500.00
		<hr/>
Total Amount of Personal Property....		32,696.00

APPROPRIATIONS

Common Schools.....	3,000.00	
High School Tuition.....	300.00	
Supt. of Schools.....	202.56	
School House Insurance.....	30.00	
School House Repairs.....	150.00	
Aid to Dependent Children.....	180.00	
Health Nurse.....	25.00	
Roads and Bridges.....	2,000.00	
Third Class Maintenance.....	350.00	
Snow Removal.....	1,200.00	
State Aid Construction.....	450.00	
Cutting Bushes.....	300.00	
Incidentals.....	300.00	
Town Officers.....	700.00	
State Tax.....	1,064.61	
County Tax.....	491.59	
Overlay.....	362.42	
		<hr/>
Total.....		11,106.18

TOWN OF WALDO

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Number of Polls not taxed—11.		
Number of Polls taxed—72 at \$3.00	237.00	
Valuation of Town, \$159,831.00		
Rate of Taxation, \$.068	10,868.50	
Fractional gains	.68	
Total		11,106.18

SUPPLEMENTARY TAX

Leonard Harvey	13.60	
Lloyd Harriman	3.00	
Arthur Harvey	3.00	
Roy A. Smith	3.00	
Charles Griffin	3.00	
Lewis Whitcomb	3.00	
Roy Gurney	3.00	
Winston Stover	27.20	
Richard Trull	3.00	
Philip Henry	3.00	
William Rector	3.00	
Everett Payson	3.00	
		11,176.98

ABATEMENTS

Silver Harvest Grange	17.00
Stacy J. Noyes, Veteran	134.98
William McGrath, Veteran	102.00
Edmund Clements, Veteran	11.90
Osborne Murphy, paid in Belfast	3.68
Roy A. Smith, Veteran	3.00
Roger Dwyer, Out of State	3.68

Alfred Seekins, Error in assessing.....	6.80	
Sidney W. Johnson, Same.....	6.80	
Henry Gurney, Age limit.....	3.00	
Clara Harvey, Blind.....	3.40	
		<hr/>
Total Abatements.....	296.24	
2% Discount on Taxes to July 15, 1946	90.46	
		<hr/>
		386.70
		<hr/>
Total Amount Available.....		10,790.28

IMPROVED RURAL ROADS

State Apportionment		406.50
Earle Gordon.....	57.00	
Joseph Wentworth.....	33.00	
Elmer Wentworth.....	33.00	
Everett Clements.....	37.50	
Benj. Wentworth.....	33.00	
Avon Blood.....	70.40	
Fremont Whitcomb.....	33.00	
Edwin Cross.....	70.40	
W. S. Edminister.....	11.20	
W. S. Gordon.....	27.40	
		<hr/>
Expenditures.....		405.90
		<hr/>
		.60
Gravel to be purchased by Town.....		27.40
		<hr/>
Available 1947.....		28.00

TOWN OF WALDO

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ROADS AND BRIDGES

Appropriation.....	2,000.00
State Road Maintenance.....	707.00
Available.....	1,293.00

I. E. Poland, Commissioner

I. E. Poland.....	110.04
Maurice Poland.....	34.80
Joseph Wentworth.....	30.06
Virgil Littlefield.....	28.70
Ivory Young.....	29.70
H. O. Kinney.....	14.52
I. E. Poland, Supplies.....	4.34
Virgil Littlefield, Jr.....	3.96
Nelson Gurney, Plank and Stringers ..	138.00
Earle Gordon.....	9.75
Everett Clements.....	6.00
Wilfred Young.....	4.50
Arthur Rodriguez.....	4.50
Elmer Wentworth.....	15.31
Fremont Whitcomb.....	15.75
Benj. Wentworth.....	6.00
Richard Trull.....	9.00
Chester Cross.....	9.75
Robert Turner.....	11.25
Berger & Co., Culverts.....	48.71
Cooper & Co., Culvert & Plank.....	30.74
M. B. Hills, Nails.....	5.46
Frank Blood, Cluvert.....	4.00
Benj. Wentworth, Gravel.....	.72

575.56

Edward Rajaniemi, Commissioner

Edward Rajaniemi.....	122.34	
John Smith.....	164.28	
Richard Rajaniemi.....	88.58	
Leonard Harvey.....	18.48	
Philip Henry.....	42.24	
Frank Wheeler.....	19.80	
Fair Freeman.....	15.86	
Ray Williams.....	5.28	
W. S. Edminister.....	60.00	
Herbert Handy.....	12.00	
P. E. Hussey, Gravel.....	10.16	
Cooper & Co., Culvert.....	32.40	
Gay E. Holmes, Gravel.....	.84	
Howard Johnson, Gravel.....	6.16	
		598.42
Total Amount.....		1,173.98
Unexpended.....		119.02

SNOW REMOVAL

Appropriation.....	1,200.00
Received from State.....	939.00
Available.....	2,139.00

March 11, 1946 to November 1, 1947

Ezra Holmes.....	100.00
Nelson Gurney.....	182.00
W. S. Edminister.....	180.00

TOWN OF WALDO

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George W. Hawkes, Land permit.....	5.00
Isaac Sanborn.....	5.28
Elmer Harding.....	5.28
State Highway Dept. No. 137 and Holmes Road.....	238.00
	<hr/>
	715.56

November 1, 1947 to February 15, 1947

Edwin Cross.....	564.00	
W. S. Edminister.....	606.00	
	<hr/>	
Expenditures.....		1,885.56
		<hr/>
Unexpended.....		253.44
Due from State to date.....		658.00

SPECIAL RESOLVE

State Allotment.....		644.00
Willis A. Banks.....	45.60	
Earle Gordon.....	95.00	
Joseph Wentworth.....	63.00	
Elmer Wentworth.....	66.00	
Everett Clements.....	42.50	
Isaac Sanborn.....	10.50	
Benj. Wentworth.....	39.00	
I. E. Poland.....	64.00	
Avon Blood.....	70.40	
Fremont Whitcomb.....	27.00	
W. S. Edminster.....	6.40	
Edwin Cross.....	6.40	

W. S. Gordon.....	3.40	
State Grader.....	108.00	
		<hr/>
Expenditures.....		642.20
		<hr/>
Unexpended.....		1.80

STATE AID CONSTRUCTION

Available.....		4,064.31
Willis A. Banks, Foreman.....	132.55	
Everett Clements.....	112.50	
Joseph Wentworth.....	26.25	
Elmer Wentworth.....	28.50	
Benj. Wentworth.....	26.25	
Fremont Whitcomb.....	66.75	
Earle Gordon.....	101.25	
Edwin Cross.....	206.00	
Everett Knight.....	204.00	
Edmund Moody.....	199.00	
Wildred Banks.....	76.50	
Isaac Sanborn.....	82.50	
L. T. Tenney.....	156.00	
W. S. Edminster.....	156.00	
Avon Blood.....	180.00	
Charles Ellis.....	174.00	
Elmer Harding.....	67.50	
Fenton Roberts.....	64.00	
John Smith.....	40.00	
Robert Hanson.....	12.00	
Town of Searsport, Grader.....	42.84	
Compressor No. 4.....	90.20	
State Shovel No. 101.....	574.75	
Henry Murphy, Gravel.....	282.75	

TOWN OF WALDO

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Cooper & Co., Culverts.....	46.90	
Hall Hardware Co., Dynamite and Supplies.....	47.19	
		<hr/>
Expenditures.....		3,196.18
		<hr/>
Unexpended.....		868.15

THIRD CLASS MAINTENANCE

Appropriation.....		350.00
Balance 1945.....		19.43
		<hr/>
Available.....		369.43
I. E. Poland.....	97.21	
Maurice Poland.....	15.18	
Virgil Littlefield.....	15.18	
W. S. Edminster.....	64.94	
L. T. Tenney.....	19.10	
Everett Clements.....	17.97	
Isaac Sanborn.....	15.84	
Elmer Harding.....	5.28	
Harry Clements.....	5.28	
Robert Hanson.....	6.66	
Earle Gordon.....	31.62	
Eben Whitcomb, Sand.....	5.60	
Milton Flanders.....	4.50	
Chester Cross.....	12.00	
Joseph Wentworth.....	6.00	
Elmer Wentworth.....	6.00	
Benj. Wentworth.....	6.00	
Fremont Whitcomb.....	6.00	
W. S. Gordon, Gravel.....	3.40	
Colby Whitcomb.....	5.28	

Cooper & Co., Culvert.....	69.73	
State Highway Dept., Paul road 1945	2.20	
		<hr/>
Expenditures.....		420.97
		<hr/>
Overdraft.....		51.54

CUTTING BUSHES

Appropriation.....		300.00
Roy Gurney.....	25.87	
Benj. Wentworth.....	80.25	
Joseph Wentworth.....	77.25	
Gerald Hartshorn.....	27.00	
Earle Gordon.....	20.40	
Ivory Young.....	24.00	
Wilfred Young.....	22.50	
Arthur Rodriguez.....	21.00	
		<hr/>
Expenditures.....		298.27
		<hr/>
Unexpended.....		1.63

GEORGIA B. CLEMENTS, COLLECTOR 1946

Commitment.....		11,106.18
Supplemental tax.....		70.80
		<hr/>
Total Collections.....		11,176.98
Cash Receipts.....	10,498.48	
1946 Unpaid Taxes.....	678.50	
		<hr/>
Total.....		11,176.98

TOWN OF WALDO

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BERT D. McGRAY, COLLECTOR 1945

1945 Tax Due.....	716.97
Received from Bert D. McGray.....	716.97

1935 TAX

E. E. Nickerson.....	6.56
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TAX LIENS

Mildred Dunton—1940.....	39.44
G. W. Faulkingham, heirs—1942-43 ..	40.60
Virgil Littlefield—1944-45.....	176.98
Edwin Payson—1942.....	66.00
Percy Larrabee—1942-43-44-45.....	173.31
Alfred Seekins—1945.....	13.75
Arthur Ritchie, Est.—1937-40.....	33.30

543.38

TOWN OFFICERS

Appropriation.....	700.00
Earle W. Gordon, 1st Selectman.....	125.00
Ephriam H. Littlefield, 2nd Selectman ..	75.00
Everett F. Clements, 3rd Selectmen ..	75.00
Georgia B. Clements, 1946 Collector ..	262.44
Bert D. McGray, 1945 Collector	17.18
Mildred Gordon, Excise Collector	30.25
Mildred Gordon, Health Officer.....	23.00
F. A. Cross, Moderator.....	5.28
F. A. Cross, Elections.....	11.28
Nathaniel Cross, Same.....	11.28
Earle Gordon, Same.....	11.28
Ephriam Littlefield, Same.....	11.28

Everett Clements, Same.....	11.28	
Charles Smith, School Committee.....	10.00	
Mildred Dutton, Same.....	10.00	
Hazel Pinette, Same.....	10.00	
Mildred Gordon Treasurer.....	100.00	
Mildred Gordon, Clerk.....	22.00	
Everett Clements, Constable.....	5.00	
		<hr/>
Expended.....		826.55
		<hr/>
Overdraft.....		126.55

INCIDENTALS

Appropriation.....	300.00	
Received from Excise Tax.....	400.69	
Bank Tax.....	4.59	
Lien costs and deeds.....	10.75	
First National Bank, discount on interest.....	17.22	
Irving Poland, Cemetery lot.....	2.00	
Maurice Poland, Same.....	2.00	
		<hr/>
Available.....		737.25

Expenditures

Edward Rajaniemi, Burial Ina Haley's horse.....	5.00	
Dunton & Morse, Deeds.....	6.00	
First National Bank, Interest.....	30.00	
Loring, Short & Harmon, Supplies.....	14.25	
Field & Quimby, Bonds.....	20.00	
American Red Cross.....	5.00	
Earle Gordon, Ass. meeting, legal advice.....	9.00	

TOWN OF WALDO

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Ephriam Littlefield, Same.....	9.00
Everett Clements, Same.....	9.00
Mildred Gordon, Supplies.....	2.00
D. L. Garrison, Auto book.....	4.50
Hutchins Bros., Supplies.....	12.60
Mildred Gordon, Vaccine for Schools ..	5.00
Dr. B. E. Larrabee, School vaccination	8.00
F. D. Jones & Sons, Flags.....	9.18
Earle Gordon, Invest. poultry claim	2.00
Everett Clements, Same.....	2.00
Carleton Doak, 2 deeds 1945.....	6.00
Hall Hardware Co., Road Blade.....	16.00
A. C. Hopkins, Supplies.....	2.70
Georgia Clements, Transport tramp to Brooks.....	2.00
City Job Print, Town reports 1945	82.23
Paul A. Smith, Town Audit.....	162.22
City of Belfast, Smith fire.....	93.00
First National Bank, Box rent.....	3.00
Bert McGray, Post. Warrants, Postage	13.31
Earle Gordon, Postage, supplies and telephone.....	122.28 13.28
Everett Clements, Posting warrants ..	6.00
Ephriam Littlefield, Investigating fire	3.00
Mildred Gordon, Discount liens and postage.....	11.28
Georgia Clements, Postage.....	7.66
Earle Gordon, Use of car.....	35.00
First National Bank, Service Charge	10.69

619.44

Unexpended..... 117.81

AID TO DEPENDENT CHILDREN

Appropriation.....	180.00
Paid State Treasurer to October.....	115.00
No Bill presented the last quarter	
Unexpended.....	65.00

HEALTH NURSE

Appropriation.....	25.00
Paid State Treasurer.....	25.00

SCHOOL HOUSE INSURANCE

Appropriation.....	30.00
Paid E. Ashley Walter.....	24.00
Unexpended.....	6.00

TEMPORARY LOAN

March 19, 1946, First National Bank	1,000.00
July 9, 1946, Paid First National Bank	1,000.00

INTEREST RECEIVED ON TAX LIENS

Federal Land Bank, H. Bradford, Lien 1944	4.86
Harold Bradford, 1945.....	5.14
Earl D. Bessey, 1945.....	.63
Total.....	10.63

TOWN OF WALDO

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SHOREY CEMETERY

Balance Carried over 1945.....		48.64
Issac Sanborn.....	12.00	
Everett Clements.....	12.00	
Roy Gurney.....	12.00	
	<hr/>	
Expended		36.00
		<hr/>
Unexpended.....		12.64
Bartlett Fund No Expenditures.		

APPROPRIATION FOR 1947

Common Schools	4,000.00	
High School Tuition.....	400.00	
Supt. of Schools.....	350.00	
School House Repairs.....	150.00	
School House Insurance.....	24.00	
Third Class Maintenance.....	350.00	
State Aid Construction.....	450.00	
Snow Removal.....	1,200.00	
Roads and Bridges.....	2,000.00	
Cutting Bushes.....	200.00	
Health Nurse.....	25.00	
Town Officers.....	800.00	
Aid to Dependent Children.....	120.00	
Incidentals.....	300.00	
	<hr/>	
Total.....		10,369.00

RESOURCES

War Bond 1944, 12 year maturity \$1,000	744.00
Cash on hand.....	323.46
Tax Liens.....	543.38

ANNUAL REPORT

Unpaid Taxes 1946	678.50	
Unpaid Tax 1935	6.56	
Due on Snow Removal	658.00	
	<hr/>	2,953.90

LIABILITIES

Estimate	100.00	
	<hr/>	
Resources exceed Liabilities		2,853.90

We herewith submit to the tax payers of the Town of Waldo our financial report for the year of 1946.

EARLE W. GORDON
EPHRIAM H. LITTLEFIELD
EVERETT F. CLEMENTS
Selectmen of Waldo

TREASURER'S REPORT

Cash on hand, February 15, 1956.....	913.85
Temporary Loan.....	1,000.00

Received from State Treasurer:

Snow Removal.....	939.00
Bank Stock Tax.....	4.59
Road Improvement.....	378.50
School Fund.....	1,869.05
Equalization Fund.....	620.00
Third Class Fund.....	546.65
State Aid Construction.....	1,585.39
Dog Licenses.....	53.00
Excise Taxes, 1946-47.....	400.74
Bert D. McGray, 1945 Taxes.....	716.97
Bert McGray, 1945 Lien costs.....	2.00

Tax Liens Redeemed:

Earl Bessey, 1945.....	18.88
Harold Bradford, 1945.....	67.39
Federal Land Bank, Harold Bradford, 1944.....	63.56
L. C. Burleigh, Ritchie Lien, 1937 ..	28.75
Irving Poland, Cemetery Lot.....	2.00
Maurice Poland, Same.....	2.00
Bank interest refund.....	17.22
Accounts Payable.....	20.37
Georgia B. Clements, 1946 Taxes.....	10,498.48
Retirement & Withholding Taxes.....	243.10

Total Receipts.....	19,991.49
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ANNUAL REPORT

Credits

Treasurers' Warrants.....	19,668.03
Cash on hand, February 14, 1947.....	323.46

19,991.49

WINONIA S. GORDON

Treasurer

TOWN OF WALDO

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REPORT OF SCHOOL DEPARTMENT

To the members of the School Committee and the citizens
of the Town of Waldo:

I herewith submit my annual report of your schools.

Financial Statement

COMMON SCHOOL ACCOUNT

Resources

Appropriation.....	3,000.00
State Fund.....	1,243.80
Equalization.....	620.00
Balance 1945.....	15.21

4,879.01

Expenditures

Teachers' Salaries.....	2,308.00
Conveyance.....	2,275.00
Janitor Service.....	161.00
Fuel.....	271.50
Books and Supplies.....	81.42
Elementary Tutition.....	40.00

5,136.92

Overdraft..... 257.91

Teachers' Salaries:

Katherine Allenwood.....	1,154.00
Athena Dutton.....	1,154.00

.2,308.00

Conveyance:

Edward Rajaniemi.....	1,055.00
Chester Cross.....	1,220.00

 2,275.00
Janitor Service:

Katherine Allenwood.....	74.00
Athena Dutton.....	84.00
Roger Dutton.....	3.00

 161.00
Fuel:

Everett Harding.....	71.00
Roger Dutton.....	9.00
Irving Cross.....	6.00
Wm. Porter.....	157.50
Central Maine Power Co.....	28.00

 271.50
Books and Supplies:

Edward Rajaniemi.....	1.21
American Book Co.....	6.02
Ginn and Co.....	.88
Maine Public Health Assn.....	.20
Loring, Short and Harmon.....	28.58
L. W. Singer Co.....	3.33
Rand McNally and Co.....	2.11
John C. Winston Co.....	1.12
MacMillan Co.....	22.70
Allyn and Bacon.....	12.80
Hazel Pinette.....	.93
Mildred Dutton.....	1.54

 81.42

TOWN OF WALDO

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REPAIR ACCOUNT

Resources

Balance 1945.....	129.03
Appropriation.....	150.00

279.03

Expenditures

Addison Pinette.....	34.75
Thomas Erskine.....	4.50
John E. Pinette.....	21.38
Hazel Pinette.....	14.37
Milton Hills.....	44.10
Cooper and Co.....	43.30
Roger Dutton.....	12.00
Carl Webb.....	14.50
Charles Smith.....	19.54

212.48

SUPERINTENDENT SALARY ACCOUNT

Appropriation.....	202.56
V. S. Wormlight.....	67.52
L. J. Bowen.....	16.88
E. A. Gallagher.....	129.41

213.81

Overdraft.....	11.25
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Respectfully submitted,

ERVIN A. GALLAGHER

HIGH SCHOOL TUTION

Unexpended Balance 1945.....	693.51	
Received from State.....	625.25	
Appropriation.....	300.00	
	<hr/>	1,618.76
Town of Brooks.....	125.00	
City of Belfast.....	824.28	
	<hr/>	949.28
Unexpended.....		<hr/> 669.48

Public Accountants

PAUL A. SMITH

Bangor, Maine

October 22, 1946

To the Inhabitants of the Town of Waldo:

In accordance with the request from your Board of Selectmen, we have audited the accounts and records of the Town of Waldo, Maine for the Municipal Year ended February 15, 1946. We have reviewed the accounting system and tested or examined accounting records and supporting evidence of transactions for the Municipal Year, to the extent appropriate in view of the system of internal control. We performed all necessary work for the audit, but we did not perform a detailed audit of all transactions.

Based upon our examination, and subject to comments appearing in this report, we hereby certify that, in our opinion, the accompanying Balance Sheet and related Financial Statements present the Financial condition of the Town of Waldo as of February 15, 1946, and the results of operations for the year ended that date.

Respectfully submitted,

PAUL A. SMITH
Public Accountant

COMMENTS

Cash on deposit with the First National Bank of Belfast has been reconciled with certificate furnished by the depository. All cash received had been deposited as at the close of the fiscal year. It was necessary to make a detailed examination of all treasurer's transactions in order to reconcile deposits with the treasurer's receipts; also for all payments without a warrant. An error of .03c in deposit has been considered as an account payable to the treasurer.

The 1945 Tax Assessment has been added by us, and was found to be in agreement with the commitment to the collector, with the exception of an over-commitment of .05c, which seemed advisable to credit directly to the unencumbered surplus account.

We have added excise receipts numbered 31 to 100 and 2 to 37 for the years 1945 and 1946, respectively, and found them to be in agreement with the receipts as issued by the treasurer. The amount collected has been credited directly to the surplus account.

We have examined a record of amounts withheld for income tax and the liability as stated appears to be proper.

We have verified the investment of Trust Funds with the depository. The conditions of bequest for the George W. and Frank L. Bartlett Fund specify that all income be expended yearly. The accumulation of unexpended income is, therefore, not in accordance with the provisions of the trust.

The change in surplus reflects a net loss for the year in the amount of \$381.09, despite careful handling of disbursements. This loss is due primarily, from failure to make appropriations for incidental expenses. It is recommended that such an appropriation be made yearly, in order that your Board of Selectmen may be authorized to make necessary expenditures, which cannot be properly charged to other accounts.

TOWN OF WALDO

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EXHIBIT A

COMPARATIVE BALANCE SHEET

February 15, 1946 and February 16, 1945

General Fund

	February 15, 1946	February 16, 1945
Obligations:		
Accounts Payable - Sch. 5	1.30	8.35
Due Governmental Agencies:		
U. S. Treasurer:		
Withheld Income Tax	47.82	26.12
Total Obligations	49.12	34.47
Surplus:		
Net Departmental Balances		
Forward - Exhibit D	1,120.22	968.75
Unencumbered Surplus - Exh. E	1,434.98	1,818.07
	2,555.20	2,786.82
Total Obligations and Surplus	2,604.32	2,821.29

Trust Funds

Balances - Sch. 6		
Expendable Income	26.53	21.39
Permanent Trusts	500.00	500.00
Total Trust Fund Balances	526.53	521.39

EXHIBIT A

COMPARATIVE BALANCE SHEET

As At February 15, 1946 and February 16, 1945

General Fund

	February 15, 1946	February 16, 1945
Resources:		
Cash - Exhibit B	913.85	1,077.19
Tax Receivables:		
Uncollected Taxes - Sch. 1 . . .	724.21	140.00
Tax Liens - Sch. 2	435.16	1,126.16
Tax Deeds - Sch. 3		39.96
	<hr/>	<hr/>
	1,159.37	1,306.12
Less: Reserve for		
Uncollectibles	219.89	307.51
	<hr/>	<hr/>
	939.48	998.61
Accounts Receivable - Sch. 4	5.99	5.49
Investments	745.00	740.00
	<hr/>	<hr/>
Total Resources	2,604.32	2,821.29

Trust Funds

Resources:		
Cash - Expendable	26.53	21.39
Investment	500.00	500.00
	<hr/>	<hr/>
Total Resources	526.53	521.39

EXHIBIT E

ANALYSIS OF CHANGE IN SURPLUS

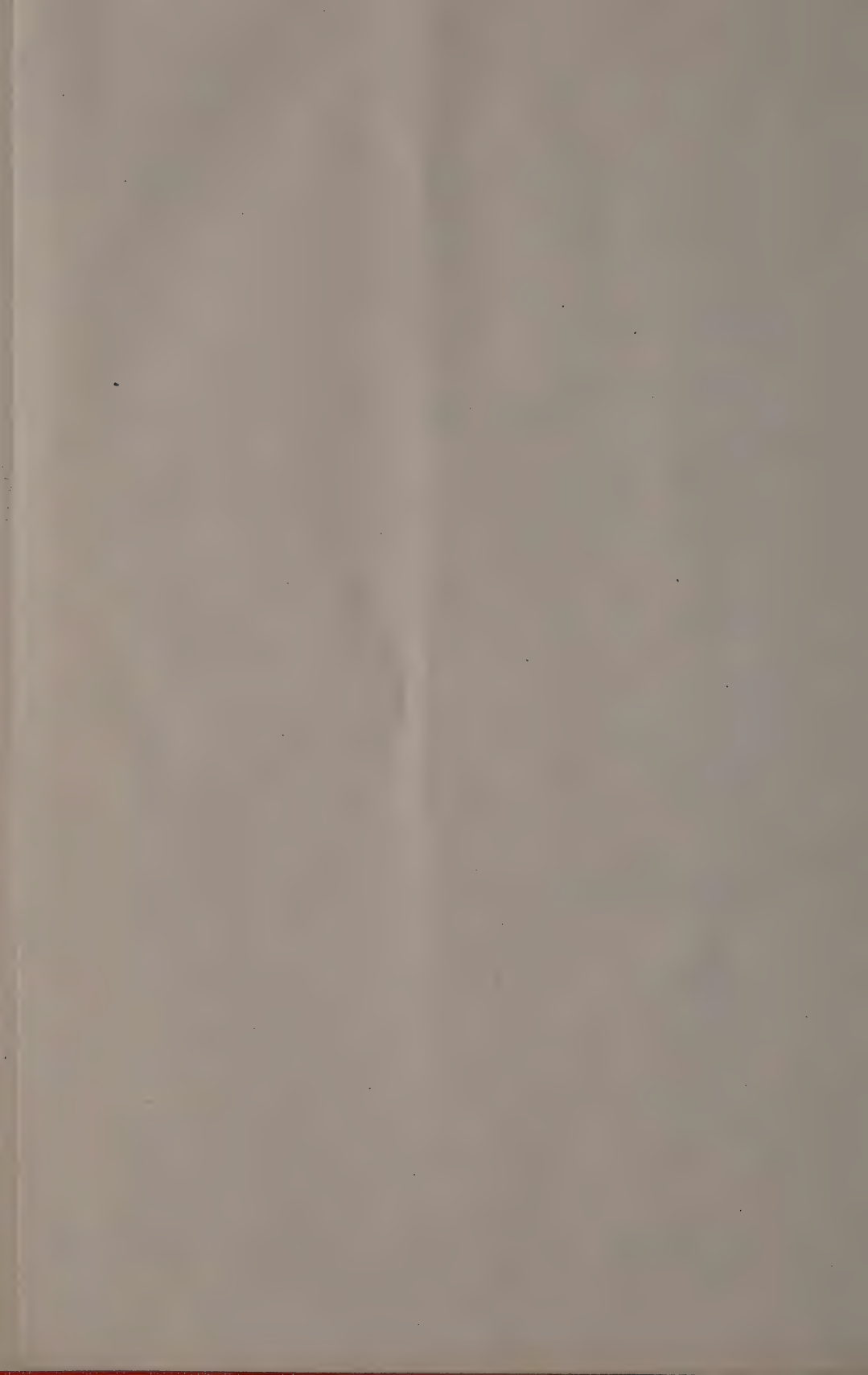
For the Year Ended February 15, 1946

Surplus, February 16, 1945 - Exh. A		1,818.07
Transactions Affecting Prior Years:		
Charges -		
1942 Tax Lien Adjustment	2.00	
Net Charges Affecting Prior Years		<u>2.00</u>
		1,816.07
Transactions Affecting Current Year:		
Operating Accounts -		
Departmental Balances - Exh. D		
Overdrafts	1,040.41	
Unexpended Balances	265.24	
		<u>775.17</u>
Excise Taxes - Exhibit B	241.91	
Overlay - Exhibit C	131.12	
Supplemental Tax - Exhibit C	21.00	
Error in Tax Commitment05	
		<u>394.08</u>
Net Loss for the Year		381.09
Surplus, February 15, 1946		<u>1,434.98</u>

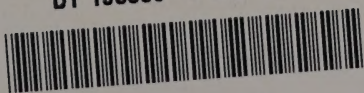
TOWN OF WALDO, MAINE
Statement of Departmental Accounts
STATEMENT OF DEPARTMENTAL ACCOUNTS
For the Year Ended February 15, 1946

	Balance 2-16-45	Approp- riations	Departmental Receipts	Other Credits	Total Available	Cash Disbursement	Other Charges	Total Charges	Lapsed Overdrafts	Balances Unexpended	Balance 2-15-46
General Government:											
Incidentals.....			91.35	1.82	93.17	512.45	13.75	526.20	433.03		
Town Officers Salaries.....		700.00			700.00	720.21		720.21	20.21		
		700.00	91.35	1.82	793.17	1,232.66	13.75	1,246.41	453.24		
Health and Sanitation:											
Health Nurse.....		25.00			25.00	25.00		25.00			
Highways and Bridges:											
Town Roads and Patrol Maintenance.....		1,200.00			1,200.00	1,235.17	25.00	1,260.17	60.17		
Snow Removal.....		1,000.00	679.00		1,679.00	1,695.76		1,695.76	16.76		
State Aid Construction.....	262.50				262.50						262.50
Third Class Construction.....				450.33	450.33	117.77	450.53	568.30	117.97		
Third Class Maintenance.....		350.00		.15	350.15	329.65	1.07	330.72			19.43
Special Resolve Maintenance.....						282.06		282.06	282.06		
Cutting Bushes.....		200.00			200.00	63.36		63.36		136.64	
	262.50	2,750.00	679.00	450.48	4,141.98	3,723.77	476.60	4,200.37	476.96	136.64	281.93
Charities:											
Aid to Dependent Children.....		180.00			180.00	180.00		180.00			
Education:											
Common Schools.....	*14.78	3,000.00	1,399.84		4,385.06	4,369.31		4,369.31			15.75
High School Tuition.....	625.53	400.00	860.36		1,885.89	1,192.38		1,192.38			693.51
School Insurance.....		30.00			30.00	30.00		30.00			
School Repairs.....	46.86	100.00			146.86	17.83		17.83			129.03
Superintendence.....		202.56			202.56	202.56		202.56			
	657.61	3,732.56	2,260.20		6,650.37	5,812.08		5,812.08			838.29
Unclassified:											
Abatements and Discounts.....				112.42	112.42	222.63		222.63	110.21		
Dog Licenses.....			57.00		57.00	57.00		57.00			
			57.00	112.42	169.42	279.63		279.63	110.21		
Cemeteries:											
General Care.....	48.64				48.64					48.64	
Interest:											
General.....			74.96	5.00	79.96					79.96	
Special Assessments:											
State Tax.....		1,064.61			1,064.61	1,064.61		1,064.61			
County Tax.....		491.59			491.59	491.59		491.59			
		1,556.20			1,556.20	1,556.20		1,556.20			
Total - All Departments	968.75	8,943.76	3,162.51	569.72	13,644.74	12,809.34	490.35	13,299.69	1,040.41	265.24	1,120.22
Exhibits.....	(A)	(C)	(B)			(B)			(E)	(E)	(A)

* Denotes overdraft.



4/19/2010
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